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- and -

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Counsel to the Debtors and
 Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE EASTERN DISTRICT OF VIRGINIA
 RICHMOND DIVISION

- - - - - x
 In re: : Chapter 11
 :
 CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
 et al., :
 :
 Debtors. : Jointly Administered
 - - - - - x

**ORDER ON DEBTORS' EIGHTY-FIRST OMNIBUS OBJECTION TO CLAIMS
 (REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS AND
DISALLOWANCE OF CERTAIN INVALID CLAIMS)**

THIS MATTER having come before the Court on the
 Debtors' Eighty-First Omnibus Objection to Claims Omnibus
 Objection to Claims (Reduction of Certain Partially Invalid
 Claims and Disallowance of Certain Invalid Claims) (the
 "Objection"), which requested, among other things, that the

claims specifically identified on Exhibit C and Exhibit D attached to the Objection be reduced or disallowed for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that certain Claimants filed a response to the Objection; and it appearing that the relief requested in the Objection is in the best interest of the Debtors, their estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is SUSTAINED as set forth herein.
2. The Claims identified on Exhibit A as attached hereto and incorporated herein are reduced for all purposes in these bankruptcy cases as set forth in Exhibit A.
3. The Claims identified on Exhibit B as attached hereto and incorporated herein are disallowed in their entirety for all purposes in these bankruptcy cases.

4. The status hearing on the Objection to the claims identified on Exhibit C as attached hereto and incorporated herein is hereby adjourned to September 27, 2010 at 2:00 p.m. (Eastern) or until such later time as agreed by the parties.

5. The Debtors' rights to object to any claim including (without limitation) the Claims subject to the Objection, on any grounds that applicable law permits, are not waived and are expressly reserved.

6. The Debtors shall serve a copy of this Order on the claimants included on the exhibits to this Order on or before seven (7) days from the entry of this Order.

7. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia
_____, 2010

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

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- and -

/s/ Douglas M. Foley
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(804) 775-1000

Counsel to the Debtors
and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Douglas M. Foley
Douglas M. Foley

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EXHIBIT A

| CLAIM TO BE MODIFIED | CLAIM AS DOCKETED* | CLAIM AS MODIFIED |
|--|--|---|
| <p>Claim: 272</p> <p>Date Filed: 11/20/2008</p> <p>Docketed Total: \$2,793.85</p> <p>Filing Creditor Name and Address:</p> <p>ADI DIVISION OF HONEYWELL INT</p> <p>263 OLD COUNTRY RD</p> <p>MELVILLE, NY 11747</p> | <p>Claim Holder Name and Address</p> <p>Case Number: 08-35653</p> <p>ADI DIVISION OF HONEYWELL INT</p> <p>Docketed Total: \$2,793.85</p> <p>263 OLD COUNTRY RD</p> <p>MELVILLE, NY 11747</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>\$2,793.85</p> | <p>Case Number: 08-35653</p> <p>Modified Total: \$2,355.36</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>\$2,355.36</p> |
| <p>Claim: 273</p> <p>Date Filed: 11/17/2008</p> <p>Docketed Total: \$88,926.57</p> <p>Filing Creditor Name and Address:</p> <p>ADI DIVISION OF HONEYWELL INT</p> <p>263 OLD COUNTRY RD</p> <p>MELVILLE, NY 11747</p> | <p>Claim Holder Name and Address</p> <p>Case Number: 08-35653</p> <p>ADI DIVISION OF HONEYWELL INT</p> <p>Docketed Total: \$88,926.57</p> <p>263 OLD COUNTRY RD</p> <p>MELVILLE, NY 11747</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>\$88,926.57</p> | <p>Case Number: 08-35653</p> <p>Modified Total: \$67,830.51</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>\$67,830.51</p> |
| <p>Claim: 10832</p> <p>Date Filed: 02/02/2009</p> <p>Docketed Total: \$730,164.79</p> <p>Filing Creditor Name and Address:</p> <p>CORPORATE EXPRESS OFFICE PRODUCTS INC</p> <p>555 W 112TH AVE</p> <p>NORTHGLENN, CO 80234</p> | <p>Claim Holder Name and Address</p> <p>Case Number: 08-35653</p> <p>CORPORATE EXPRESS OFFICE PRODUCTS INC</p> <p>Docketed Total: \$730,164.79</p> <p>555 W 112TH AVE</p> <p>NORTHGLENN, CO 80234</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>\$730,164.79</p> | <p>Case Number: 08-35653</p> <p>Modified Total: \$272,151.02</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>\$272,151.02</p> |
| <p>Claim: 319</p> <p>Date Filed: 11/19/2008</p> <p>Docketed Total: \$189,484.00</p> <p>Filing Creditor Name and Address:</p> <p>EREPLACEMENTS</p> <p>5190 NEIL RD STE 205</p> <p>RENO, NV 89509</p> | <p>Claim Holder Name and Address</p> <p>Case Number: 08-35653</p> <p>MEDIA SOLUTIONS HOLDINGS LLC</p> <p>Docketed Total: \$189,484.00</p> <p>DOWNEY BRAND LLP</p> <p>621 CAPITOL MALL 18TH FL</p> <p>SACRAMENTO, CA 95814</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>\$189,484.00</p> | <p>Case Number: 08-35653</p> <p>Modified Total: \$61,803.00</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>\$61,803.00</p> |

* "UNL" denotes an unliquidated claim.

EXHIBIT A

| CLAIM TO BE MODIFIED | CLAIM AS DOCKETED* | CLAIM AS MODIFIED |
|--|---|--|
| <p>Claim: 2071</p> <p>Date Filed: 12/30/2008</p> <p>Docketed Total: \$4,983.00</p> <p>Filing Creditor Name and Address:</p> <p>G&R FALCON COMMUNICATIONS INC 9400 LAGUNA NIGUEL DR NO 103 LAS VEGAS, NV 89134-6386</p> | <p>Claim Holder Name and Address</p> <p>Case Number: 08-35653</p> <p>Docketed Total: \$4,983.00</p> <p>G&R FALCON COMMUNICATIONS INC 9400 LAGUNA NIGUEL DR NO 103 LAS VEGAS, NV 89134-6386</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>\$4,983.00</p> | <p>Case Number: 08-35653</p> <p>Modified Total: \$1,625.00</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>\$1,625.00</p> |
| <p>Claim: 1777</p> <p>Date Filed: 12/18/2008</p> <p>Docketed Total: \$67,706.00</p> <p>Filing Creditor Name and Address:</p> <p>KINYO COMPANY INC 3550 WILSHIRE BLVD STE 1250 LOS ANGELES, CA 90010</p> | <p>Claim Holder Name and Address</p> <p>Case Number: 08-35653</p> <p>Docketed Total: \$67,706.00</p> <p>KINYO COMPANY INC 3550 WILSHIRE BLVD STE 1250 LOS ANGELES, CA 90010</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>\$67,706.00</p> | <p>Case Number: 08-35653</p> <p>Modified Total: \$42,836.00</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>\$42,836.00</p> |
| <p>Claim: 14412</p> <p>Date Filed: 06/29/2009</p> <p>Docketed Total: \$30,000.00</p> <p>Filing Creditor Name and Address:</p> <p>MARC J SIEGER 6 JOSEPH LN LYNNFIELD, MA 01940</p> | <p>Claim Holder Name and Address</p> <p>Case Number: 08-35653</p> <p>Docketed Total: \$30,000.00</p> <p>MARC J SIEGER 6 JOSEPH LN LYNNFIELD, MA 01940</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>\$30,000.00 UNL</p> | <p>Case Number: 08-35653</p> <p>Modified Total: \$10,000.00</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>\$10,000.00 \$0.00</p> |
| <p>Claim: 1843</p> <p>Date Filed: 12/22/2008</p> <p>Docketed Total: \$283,456.00</p> <p>Filing Creditor Name and Address:</p> <p>MIDWAY HOME ENTERTAINMENT 2704 W ROSCOE ST CHICAGO, IL 60618-5910</p> | <p>Claim Holder Name and Address</p> <p>Case Number: 08-35653</p> <p>Docketed Total: \$283,456.00</p> <p>MIDWAY HOME ENTERTAINMENT 2704 W ROSCOE ST CHICAGO, IL 60618-5910</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>\$283,456.00</p> | <p>Case Number: 08-35653</p> <p>Modified Total: \$230,496.00</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>\$230,496.00</p> |

* "UNL" denotes an unliquidated claim.

EXHIBIT A

| CLAIM TO BE MODIFIED | CLAIM AS DOCKETED* | CLAIM AS MODIFIED |
|--|--|---|
| <p>Claim: 2904 Date Filed: 01/07/2009 Docketed Total: \$52,620.37 Filing Creditor Name and Address: PC DOCTOR INC 9805 DOUBLE R BLVD STE 301 RENO, NV 89521-4827</p> | <p>Claim Holder Name and Address Case Number: 08-35653 Docketed Total: \$52,620.37</p> <p>PC DOCTOR INC 9805 DOUBLE R BLVD STE 301 RENO, NV 89521-4827</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$52,620.37</p> | <p>Case Number: 08-35653 Modified Total: \$24,599.78</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$24,599.78</p> |
| <p>Claim: 6643 Date Filed: 01/27/2009 Docketed Total: \$233,607.76 Filing Creditor Name and Address: STARLIGHT MARKETING LTD 1200 THIRD AVE STE 1321 SAN DIEGO, CA 92107</p> | <p>Claim Holder Name and Address Case Number: 08-35653 Docketed Total: \$233,607.76</p> <p>STARLIGHT MARKETING LTD 1200 THIRD AVE STE 1321 SAN DIEGO, CA 92107</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$233,607.76</p> | <p>Case Number: 08-35653 Modified Total: \$190,992.40</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$190,992.40</p> |
| <p>Claim: 9074 Date Filed: 01/30/2009 Docketed Total: \$167,131.35 Filing Creditor Name and Address: STEPHEN GOULD CORPORATION 35 S JEFFERSON RD ATTN ACCTS PAYABLE WHIPPANY, NJ 07981</p> | <p>Claim Holder Name and Address Case Number: 08-35653 Docketed Total: \$167,131.35</p> <p>STEPHEN GOULD CORPORATION 35 S JEFFERSON RD ATTN ACCTS PAYABLE WHIPPANY, NJ 07981</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$167,131.35</p> | <p>Case Number: 08-35653 Modified Total: \$144,701.03</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$144,701.03</p> |
| <p>Claim: 1984 Date Filed: 12/29/2008 Docketed Total: \$137,099.42 Filing Creditor Name and Address: THE BUFFALO NEWS A DIVISION OF OBH INC 800 RAND BUILDING 14 LAFAYETTE SQ BUFFALO, NY 14203-1995</p> | <p>Claim Holder Name and Address Case Number: 08-35653 Docketed Total: \$137,099.42</p> <p>THE BUFFALO NEWS A DIVISION OF OBH INC 800 RAND BUILDING 14 LAFAYETTE SQ BUFFALO, NY 14203-1995</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$137,099.42</p> | <p>Case Number: 08-35653 Modified Total: \$46,095.74</p> <p><u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$46,095.74</p> |

* "UNL" denotes an unliquidated claim.

EXHIBIT A

| CLAIM TO BE MODIFIED | CLAIM AS DOCKETED* | CLAIM AS MODIFIED |
|--|--|--|
| Claim: 3146 Date Filed: 01/13/2009 Docketed Total: \$114,195.42 Filing Creditor Name and Address: THE DALLAS MORNING NEWS JACKSON WALKER LLP 901 MAIN ST STE 6000 DALLAS, TX 75202 | Claim Holder Name and Address THE DALLAS MORNING NEWS JACKSON WALKER LLP 901 MAIN ST STE 6000 DALLAS, TX 75202 <u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$114,195.42 | Case Number: 08-35653 Modified Total: \$58,020.76 <u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$58,020.76 |
| Claim: 5275 Date Filed: 01/26/2009 Docketed Total: \$398,793.93 Filing Creditor Name and Address: USIS COMMERICAL SERVICES INC 4500 S 129TH EAST AVE STE 200 TULSA, OK 74134-5885 | Claim Holder Name and Address USIS COMMERICAL SERVICES INC 4500 S 129TH EAST AVE STE 200 TULSA, OK 74134-5885 <u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$398,793.93 | Case Number: 08-35653 Modified Total: \$17,149.15 <u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$17,149.15 |
| | | Total Claims To Be Modified: 14 Total Amount As Docketed: \$2,500,962.46 Total Amount As Modified: \$1,170,655.75 |

* "UNL" denotes an unliquidated claim.

EXHIBIT B

| CREDITOR'S NAME AND ADDRESS | CLAIM NUMBER | ASSERTED CLAIM AMOUNT * | DATE FILED | DOCKETED DEBTOR |
|---|--------------|---|------------|--------------------------------------|
| BAGBY ELECTRIC OF VA INC 10491 LAKERIDGE PKWY ASHLAND, VA 23005 | 3234 | Secured: Priority: Administrative 503(b)(9): Unsecured: \$10,467.40 Reclamation: Total: \$10,467.40 | 01/09/2009 | CIRCUIT CITY STORES, INC. (08-35653) |
| NEWS & OBSERVER PO BOX 2885 RALEIGH, NC 27602-2885 | 2799 | Secured: Priority: Administrative 503(b)(9): Unsecured: \$51,249.09 Reclamation: Total: \$51,249.09 | 01/06/2009 | CIRCUIT CITY STORES, INC. (08-35653) |
| NORTH COUNTY TIMES PO BOX 54358 LOS ANGELES, CA 90054-0358 | 3377 | Secured: Priority: Administrative 503(b)(9): Unsecured: \$22,859.52 Reclamation: Total: \$22,859.52 | 01/12/2009 | CIRCUIT CITY STORES, INC. (08-35653) |
| SIEGER, MARC J 6 JOSEPH LN LYNNFIELD, MA 01940-1107 | 3048 | Secured: Priority: Administrative 503(b)(9): Unsecured: \$30,000.00 Reclamation: Total: \$30,000.00 | 01/09/2009 | CIRCUIT CITY STORES, INC. (08-35653) |
| STREATER INC 3460 COLLECTION CENTER DR CHICAGO, IL 60693 | 4057 | Secured: Priority: Administrative 503(b)(9): Unsecured: \$574,514.00 Reclamation: Total: \$574,514.00 | 01/21/2009 | CIRCUIT CITY STORES, INC. (08-35653) |

* "UNL" denotes an unliquidated claim.

EXHIBIT B

| CREDITOR'S NAME AND ADDRESS | CLAIM NUMBER | ASSERTED CLAIM AMOUNT * | DATE FILED | DOCKETED DEBTOR |
|---|--------------|---|------------|---|
| SUMTER ELECTRIC COOPERATIVE INC FL PO BOX 301 SUMTERVILLE, FL 33585-0301 | 4814 | Secured: Priority: Administrative 503(b)(9): Unsecured: \$25,622.02 Reclamation: Total: \$25,622.02 | 01/21/2009 | CIRCUIT CITY STORES, INC. (08-35653) |
| SUMTER ELECTRIC COOPERATIVE, INC ,FL P O BOX 301 SUMTERVILLE, FL 33585 | 4810 | Secured: Priority: Administrative 503(b)(9): Unsecured: \$10,060.28 Reclamation: Total: \$10,060.28 | 01/21/2009 | CIRCUIT CITY STORES, INC. (08-35653) |

Total: 7 \$724,772.31

* "UNL" denotes an unliquidated claim.

EXHIBIT C

| CLAIM TO BE MODIFIED | CLAIM AS DOCKETED* | CLAIM AS MODIFIED |
|---|--|--|
| <p>Claim: 7184 Date Filed: 01/28/2009 Docketed Total: \$934,615.39 Filing Creditor Name and Address: CONVERGYS CUSTOMER MANAGEMENT GROUP INC 8000 BAYMEADOWS WAY JACKSONVILLE, FL 32256</p> | <p>Claim Holder Name and Address Case Number: 08-35653 CONVERGYS CUSTOMER Docketed Total: \$934,615.39 MANAGEMENT GROUP INC 8000 BAYMEADOWS WAY JACKSONVILLE, FL 32256 <u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$335,752.67 \$598,862.72</p> | <p>Case Number: 08-35653 Modified Total: \$724,465.38 <u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$335,752.67 \$388,712.71</p> |
| <p>Claim: 8054 Date Filed: 01/28/2009 Docketed Total: \$1,568,659.78 Filing Creditor Name and Address: EXPORT DEVELOPMENT CANADA EDC 151 OCONNOR ST OTTAWA, ON K1A 1K3 CANADA</p> | <p>Claim Holder Name and Address Case Number: 08-35653 EXPORT DEVELOPMENT CANADA Docketed Total: \$1,568,659.78 EDC 151 OCONNOR ST OTTAWA, ON K1A 1K3 CANADA <u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$949,650.49 \$619,009.29</p> | <p>Case Number: 08-35653 Modified Total: \$1,050,292.08 <u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$431,282.79 \$619,009.29</p> |
| <p>Claim: 7478 Date Filed: 01/28/2009 Docketed Total: \$462,066.00 Filing Creditor Name and Address: IGATE GLOBAL SOLUTIONS LIMITED GENERAL COUNSEL IGATE GLOBAL SOLUTIONS LIMITED 1000 COMMERCE DRIVE PITTSBURGH, PA 15275</p> | <p>Claim Holder Name and Address Case Number: 08-35653 IGATE GLOBAL SOLUTIONS LIMITED Docketed Total: \$462,066.00 GENERAL COUNSEL IGATE GLOBAL SOLUTIONS LIMITED 1000 COMMERCE DRIVE PITTSBURGH, PA 15275 <u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$462,066.00</p> | <p>Case Number: 08-35653 Modified Total: \$239,941.00 <u>503(b)(9)</u> <u>Reclamation</u> <u>Admin</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$239,941.00</p> |
| | | <p>Total Claims To Be Modified: 3 Total Amount As Docketed: \$2,965,341.17 Total Amount As Modified: \$2,014,698.46</p> |

* "UNL" denotes an unliquidated claim.